

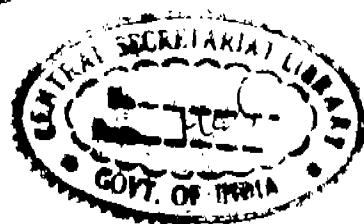


# भारत का राजपत्र The Gazette of India

असधारण  
EXTRAORDINARY

भाग II—खण्ड 2  
PART II—Section 2

प्रामाण्य से प्रकाशित  
PUBLISHED BY AUTHORITY



सं० 21] नई दिल्ली, शुक्रवार, मई 19, 1995/वैशाख 29, 1917  
No. 21] NEW DELHI, FRIDAY, MAY 19, 1995/VISAKHA 29, 1917

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## LOK SABHA

The following Bill was introduced in Lok Sabha on 19th May, 1995:—

BILL No. 35 OF 1995

*A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.*

BE it enacted by Parliament in the Forty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1995.

Short  
title and  
com-  
mence-  
ment.

(2) It shall be deemed to have come into force on the 1st day of April, 1995.

38 of 1957.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "second report dated the 18th December, 1989", the words, figures and letters "report dated the 25th day of November, 1994" shall be substituted.

Amend-  
ment of  
long  
title

3. In the principal Act, for the Second Schedule, the following Schedule, shall be substituted, namely:—

Substi-  
tution of  
new Sched-  
ule for  
the  
Second  
Sched-  
ule.

**“THE SECOND SCHEDULE**

*(See section 4)*

*Distribution of additional duties*

During each of the financial years commencing on and after the 1st day of April, 1995, there shall be paid to each of the States specified in column (1) of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of the goods described in column (3) of the First Schedule, after deducting therefrom a sum equal to 2.203 per cent of the said proceeds as being attributable to Union territories, as is set out against it in column (2) of the said Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of the goods described in column (3) of the First Schedule, or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.820
Arunachal Pradesh	0.104
Assam	2.483
Bihar	7.944
Goa	0.232
Gujarat	5.995
Haryana	2.366
Himachal Pradesh	0.595
Jammu and Kashmir	0.856
Karnataka	5.744
Kerala	3.740
Madhya Pradesh	7.236
Maharashtra	12.027
Manipur	0.197
Meghalaya	0.188
Mizoram	0.079
Nagaland	0.137
Orissa	3.345
Punjab	3.422
Rajasthan	4.873
Sikkim	0.053
Tamil Nadu	7.669
Tripura	0.286
Uttar Pradesh	14.573
West Bengal	8.036

## STATEMENT OF OBJECTS AND REASONS

The net proceeds of the additional duties of excise levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, on sugar, tobacco, cotton fabrics, woollen fabrics and man-made fabrics in replacement of the States' sales-tax on these commodities are distributed in accordance with the provisions of that Act.

2. The Ninth Finance Commission in its second report relating to the period 1990—95 had determined the shares attributable to Union territories and each of the States on the basis of estimates of SDP average for three years 1982-83 to 1984-85 and 1981-census population and had indicated percentage share attributable to Union territories and payable to each State. The present distribution among these States is governed by those recommendations of the Ninth Finance Commission.

3. The Tenth Finance Commission in its report has recommended percentages for *inter-se* distribution of the additional duties of excise pertaining years 1995—2000 amongst the States.

4. The Bill seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957 for giving effect to the above recommendations of the Commission.

NEW DELHI;

The 4th May, 1995.

M.V. CHANDRASEKHARA MURTHY.

**PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND  
274 OF THE CONSTITUTION OF INDIA**

[Copy of D.O.F. No. 18(2)-FCD/95, dated the 8th May, 1995 from Shri M. V. Chandrashekara Murthy, Minister of State in the Ministry of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill to further amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in accordance with the principles recommended by the Finance Commission in its report dated the 25th November, 1994, recommends under clause (1) and (3) of article 117 and clause (1) of article 274 of the Constitution, the introduction of the Additional Duties of Excise (Goods of Special Importance) Amendment Bill, 1995, in Lok Sabha and also the consideration of the Bill.

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**FINANCIAL MEMORANDUM**

Clause 3 of the Bill seeks to amend the Second Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, to provide for payment to States of their share of additional duties of excise on sugar, tobacco, cotton fabrics, woollen fabrics and man-made fabrics levied and collected under the said Act. In terms of the Act, the entire net proceeds, except the proceeds attributable to the Union territories are distributable to the States. It is estimated that the payments to the States on this account during the five years period from 1995-96 to 1999-2000 will amount to Rs. 19986 crores.

2. The Bill does not involve any non-recurring expenditure.

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**R. C. BHARDWAJ**  
*Secretary-General.*